

Grants Management Scoping Questions

1. Please describe the types of relationships between: (1) Grant and Sponsor (2) Grant and Programs (3) Grant and Funds? (1) Grant and Sponsor – n:1 relationship, (2) Grant and Programs – could be n: 1 or 1:1 relationship, (3) Grant and Funds – could be n: 1 and 1:1; agencies are different and the relationship will be analyzed in more detail when the agency is scheduled to go live.
For the **Grant and Sponsored Program** relationship, the design focuses on how will ‘Sponsored Program’ be used statewide? Sponsored Program will be utilized at a higher level to indicate what the Grant’s purpose is (example EDUCATION, HEALTHCARE). Detailed level reporting requirements will be provided through the dimensions in FM and CO.
2. How many Sponsors do you have? Approximately 60 (21 federal agencies are included in the schedule of Fed. Financial Assistance- SFFA), which does not include Corporate and Non-Federal. Some sponsors have multiple addresses, so they may be created multiple times to reflect these distinctions for billing, etc.
3. How many different types of Grants (reimbursable grants, block grants, pass-through grants, grants with multiple sources of funding, competitive grants, etc.) do you have and how many of each type? This will not be known until an agency goes live; a detailed analysis will be performed at the time each agency is scheduled to go live. It is believed that most federal grants can be captured from the State Budget Office’s project and phase files and the State Auditor’s files submitted by agencies for inclusion in the SFFA.
4. Explain each grant type in detail (e.g. how funds are awarded, number of funding sources, how and when costs are reimbursed etc.) Currently, there are no grant types at the State of SC. (The 6/20 blueprint document details the grant types that will be used in the future).
5. Do you have pass-through Grants? If so, please explain how these Grants are managed and reported to the Sponsor Yes. Contractual relationship through purchase order or a GL allocation code may be used to capture and report these items. A detailed analysis will be performed at the time each agency is scheduled to go live.
6. How do you number/code your grants? Explain each number if intelligent code is used in the numbering. Currently, there is no intelligent numbering used to code grants. In the future, it will be sequential and automatic numbering assigned by the system, with the grant type used for the first digit in the code. For non-live agencies, the coding will include the 4-char business area, 6-char D38 project #, and 2-char phase#
7. How would your Grants be different from other types of fund resources? No real difference except reporting to the sponsor on financial and programmatic activities.
8. Is there a need to distinguish between funds (non-grant related) and those that are grant related? If yes, is the need derived from reporting requirement? Yes and yes.
9. What is the important information that must exist in a grant, and program? All information on the master data tabs required will be established for each grant type using Field Statuses.
10. How/When are Grants recorded in the current system?
 - a. Is it at the time the Sponsor provides a notice of award and the funding details?
Currently at the time of award
 - b. Do you track Grant and Contract Proposals and Applications in a pre-award system?
Not currently.

Grants Management Scoping Questions

- c. If a pre-award system is maintained, then what types of details are recorded in this system? **No pre-award system, at the individual agencies, is known to exist.**
 - d. If a pre-award system does not exist, is one desired? If so, what type of information would be recorded in the system? How would the system support the business processes? **No. This functionality is not needed at this time, may be implemented at a later time.**
11. Do you have legacy grant accounting systems that you would like to retain and interface to/from SAP? **No legacy grant systems exist. We will have a STARS interface for non-live agencies until they go-live.**
12. Is Grant budget controlled at your organization's level (Your Fiscal Year/ Grant/ Fund/ Funds Center/ Commitment Item) or at the grantor's level (Grantor's Fiscal Year/ Grant /Fund /Sponsored Program/Sponsored Class) or both? **Both**
13. When is grant budget released or made available for spending (e.g. at grant award or periodically throughout the life of the grant)? **When approved by the State Budget Office for federal grants only. SBO desires to approve all of these in the future.**
14. Do you require multiple planning budget versions (e.g. one plan version for the proposal, another for the application)? **Yes, at least two budget versions which will allow only the State Budget Office to move budget from/to budget version 0 for consumable. Also, it will be dependent upon the Lifecycles.**
15. For budget planning purposes are you required to use your organization's dimensions (Your Fiscal Year/ Grant/ Fund/ Funds Center/ Commitment Item) or the grantor's dimensions (Grantor's Fiscal Year/ Grant/ Fund/ Sponsored Program/ Sponsored Class) **Yes, both.**
16. List all entities that are involved in Grant processing and their roles & responsibilities **This is dependent upon the state agency's processing (including agency Program & Finance offices), but the State Budget Office and Comptroller General's office are both involved statewide. The Treasurer's office is involved in receivables and CMIA.**
17. Describe the business process flow of a typical Grant from initial draft throughout closeout. **See process flow from 6/20 blueprint updated to reflect SBO.**
18. What's the effect of Grant budget on the overall organization's budget? Does it increase the available funds/Budget for the organization? **FM will be the control for the overall organization's budget and GM budget will feed from that. No, it will not increase the available funds/budget for the organization, but merely designate portions of overall authority into buckets of "non-grant" versus "grant."**
19. Would you budget differently between a reimbursable grant and a block grant? If yes, how? **This is dependent upon what the block grant does. Block grants are more open-ended than reimbursable grants, each would be limited to an upper limit. The RRB (Resource Related Billing) rule would likely be different.**
20. What is the estimated percentage of Grants with same fiscal year as your organization? Does majority of the grants come from State? How about federal grants? What is its percentage mix? **5%. No, the majority of the grants do not come from State. 65-70% are Federal, with the remainder from restricted and earned fund sources.**

Grants Management Scoping Questions

21. Would a treatment of grants carry-forward be different than other funds? Does the rule apply to all grants and non-grant funds? **The concept/process would not be different. The agency has to request the balance to be carried forward (form BD100). Carry forwards are approved by the State Budget Office after the new fiscal year has begun in order for the State's books to be closed and balanced by mid-August. State funds have additional criteria applied.**
22. Are you still allowed to process the grants after its expiration date (e.g. costs encumbered in invoice, but not yet paid; or cost committed in PO, but not invoiced or paid)? **Yes, but usually reserved for transactions like direct pays and paying out previously encumbered PO's. No new encumbrances are allowed.**
23. What happen to remaining balance of grants if they are not utilized? Do you return them to the Sponsor? **Some of them – it's dependent upon the Sponsor's requirements. If the agency does not use the entire grant award, they may ask for permission to add the balance to the next year's award for that same grant or another grant with that same Sponsor.**
24. Do you ever transfer budget from one grant to another? **No, unless directed via grantor amendments.**
25. How do you charge labor and overhead cost to Grants/ programs and how are these charges calculated? **Dependent upon the agency. Some are fixed rates and some are allocated cost.**
26. Do Sponsors provide funding for Overhead/Indirect Costs (IDC)? **Some do and some do not – the Grantor makes the decision. For grants less than \$200K, if there is IDC, the agency decides if they want to draw it down; if so, they can retain it for their own use.**
27. What type of IDC are posted in Grants/programs? **Both; Actuals and Application Rate assessments.**
28. Is the IDC calculated manually and posted to Grants or is the calculation performed by the system and then posted automatically to the Grant **Both – depends on the agency's approved IDC plan. The requirement is for this to be automated.**
29. Describe the current IDC expense process for Grants and any additional processes you wish to support that you currently do not. **Application rate assessments and actuals.**
30. Do you budget for IDC? If so, at what stages of the Grant – Proposal, Application or Award? **Yes if required by grantor, at the Award stage.**
31. Are payroll costs allocated to grants based upon actual payroll costs or a predetermined rate? **Actual payroll costs based upon previously determined allocations.**
32. List the various types of expenditures that might be charged to a grant. **All of them (ex. PRs, POrders, Invoices, etc.)**
33. Do you allow only certain types of transactions (e.g. purchase requisitions, purchase orders, expenses, cost allocations, funds commitments, funds reservations) to post against grants at certain times? If yes, provide details. **Can only encumber or expend at the stage of 'Award.'**

Grants Management Scoping Questions

34. Do you require the pre-approval of grant expenditure or revenue transactions prior to posting in the system? [Depends on the agency's internal processes. Workflow will be designed around such requirements.](#)
35. How frequent do you request reimbursement from the sponsor? Is the frequency different from one grant type to another? Describe for each grant type. [Varies; a review is done usually within 1-3 days for Federal funds. Requests are not done as frequent as the review. Draws are dependent upon cash needs during the review process.](#)
36. What type of billings do you prepare for grants (e.g. cost reimbursement, milestone, straight A/R, etc.)? [Manual, cost reimbursement, and periodic.](#)
37. Who reviews all billings for grants and how are these reviews accomplished? Describe some of the billing rules (ex: only paid expenditures are billable; or: committed expenditures are billable, etc.) [Internal agency process.](#)
38. How do you currently post grant receivable? What is the accounting entry? [Do not currently post grant receivable. Desire for this to be done automatically in the future. Receivable will be recorded in the future even if it is done manually.](#)
39. Describe the reporting requirements for Grants and the reporting frequency. [Varies – to be covered during WRICEF workshop.](#)
40. What is the reporting requirement for grants with multiple funding? By individual sponsor? Would any party be interested in reports by the total funds? [The Legislative branches, as well as agencies, may want to report on 'authority by grant', 'cash by fund', and match requirements for grants.](#)
41. Please list specific government regulations, statutory reporting and billing requirement that needs to be considered for grants. [CMIA](#)
42. Will historical grant expenditures and revenues need to be loaded into SAP to meet grant inception-to-date reporting requirements? [Will not be loading historical data; just detail of year-to-date transactions for fiscal year of go-live for each agency \(decision still pending\).](#)
43. Are any grants subject to CMIA90 delay of drawdown billing requirements? [Yes. It's designated at the beginning of the year. The State of SC plans to use the grant group for this designation because these grants rarely change.](#)
44. What type of information is typically retained for grants either in hard copy or electronic form? [Everything; award amendments, reports, draws, etc. all in hard copy form. Desire is to capture these electronically in the future and append to system documents.](#)
45. Is a trial balance sheet by Grant required? If yes, is it required by your organization or by your Grantors? [Yes, requirement by the organization.](#)
46. Does Grant Management need to be integrated with Asset Management (do you need to track assets by Grant; does the Grantor require you to track asset transactions (depreciation, transfer, retirement, etc.) by Grant?) [Yes, items that were paid for with Federal funds need to be tracked.](#)